

TAXPAYER GUIDE



July 2014

MISSOURI DEPARTMENT of REVENUE

Thanks!

To the Department of
Elementary and Secondary
Education, Office of College
and Career Readiness
for reviewing and making
suggestions to the content
of this guide.

Introduction



This taxpayer's guide will provide you with basic information about taxes in Missouri. Every citizen pays taxes, so it's important for you to understand why taxes are collected, from what sources the taxes are generated, and the ways in which the tax money is spent. It is also important to understand the processes

used in calculating and collecting the money from the various tax revenue sources that are designated by law throughout the state.

Why do citizens have to pay taxes?

Our local, state, and federal governments support many public programs and services. How did you get to school this morning? Did you travel on a public road? When you arrived did you find your school building sufficiently heated or cooled? Were staff preparing the activities for the coming day? Tax revenue pays for the roads, the school building, and the staff. As a citizen of the state of Missouri, you are expected to contribute taxes to pay for the services governments provide. These taxes are collected from a range of sources commonly called "tax types." Common tax types include Income Tax, Sales Tax, and Real Property Tax. The following pages will provide more information on each type and how each type may affect your role as a taxpayer in the state of Missouri.

Where does the money come from?

Source: http://archive.ia.mo.gov/bp/budg2014/Budget_Summary.pdf

Missouri's 2014 Operating Budget

General Revenue	\$8,286,127,225
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The main sources of General Revenue are:

Individual Income Tax; Sales & Use Tax;
Corporate Income Tax & Franchise Tax;
Insurance Premiums Tax; and Liquor and Beer Tax

Federal Funds	\$9,372,391,597
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Other	\$8,042,247,281
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Other funds are resources dedicated to specific purposes. Examples include:

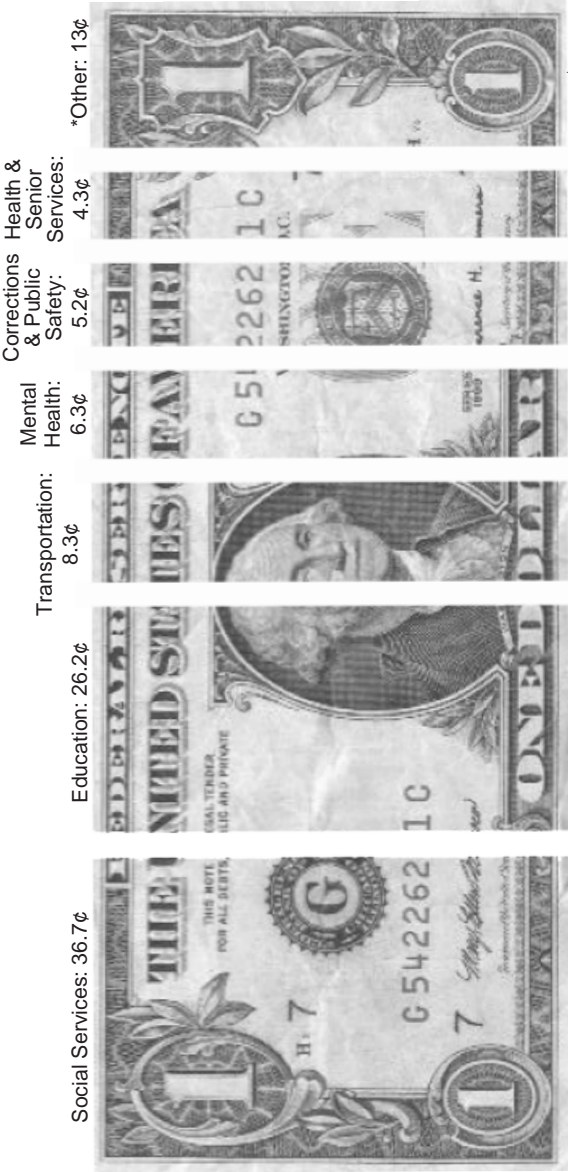
Highway and Road; Conservation, Parks, Soil
and Water

Total Available after Refunds	\$25,700,766,103
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How is the money spent?

Distribution Of Taxes Per One Dollar



*Other:	
Office of Administration and Employee Benefits	4.6¢
Agriculture, Natural Resources & Conservation	2.2¢
Revenue	1.8¢
Elected Official, Judiciary, Legislature & Public Defender	1.5¢
Economic Development	1.4¢
Statewide Leasing	0.5¢
Labor & Industrial Relations	0.5¢
Public Debt	0.3¢
Insurance, Financial Institutions & Professional Registration	0.2¢

The Missouri Budget

Source: http://archive.oea.mo.gov/bp/budg2014/Budget_Summary.pdf

FY 2014 TOTAL OPERATING BUDGET

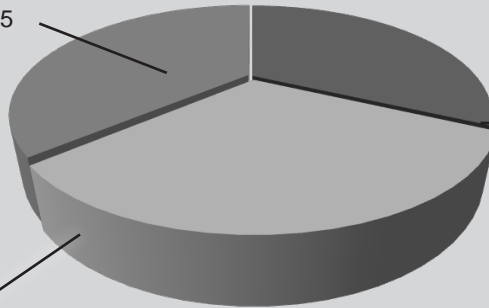
SOURCES OF FUNDS

Total Funds* \$25,700,766,103

General Revenue
\$8,286,127,225
32.2%

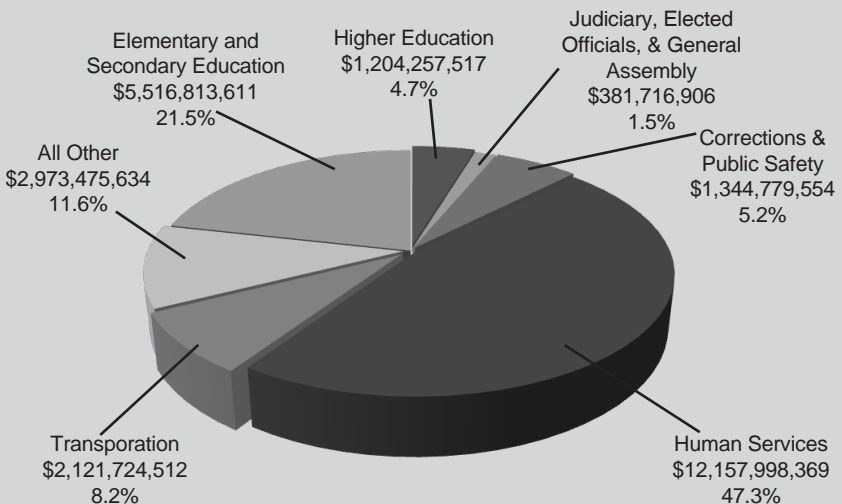
Federal
\$9,372,391,597
36.5%

Other
\$8,042,247,281
31.3%



Governor's Recommended Operating Budget - All Funds

Total Appropriations* \$25,700,766,103



*Excludes refunds

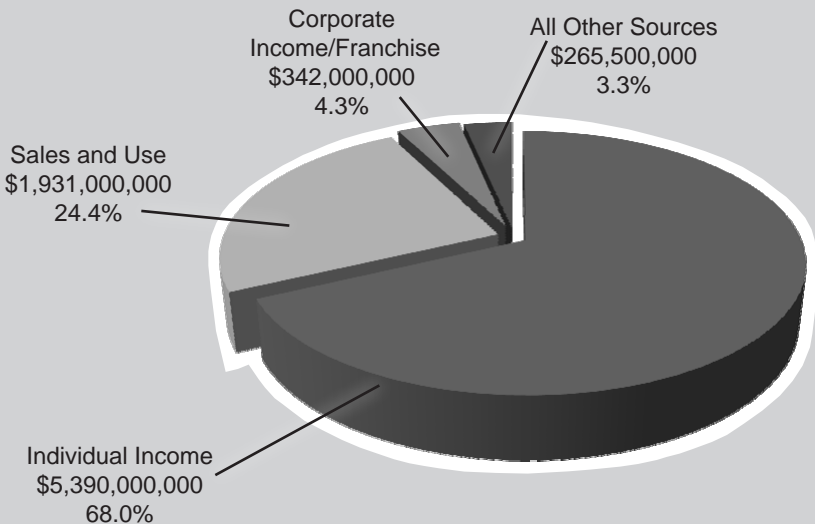
The Missouri Budget

Source: http://archive.oa.mo.gov/bp/budg2014/Budget_Summary.pdf

GENERAL REVENUE RECEIPTS AND ESTIMATES

	Actual Receipt FY 2012	Consensus Estimate FY 2013	Consensus Estimate FY 2014
<u>Collections</u>			
Individual Income Tax	\$ 5,844,676,938	\$ 6,103,000,000	\$ 6,730,000,000
Sales and Use Tax	1,873,305,715	1,915,000,000	1,966,000,000
Corporate Income/Franchise Tax	502,854,351	485,000,000	477,000,000
County Foreign Insurance Tax	191,832,380	200,000,000	210,000,000
Liquor Tax	25,579,812	26,000,000	27,000,000
Beer Tax	8,151,881	8,300,000	8,400,000
Interest on Deposits and Investments	7,091,824	7,000,000	7,000,000
Federal Reimbursements	16,490,091	21,400,000	19,500,000
All Other Sources	149,293,401	206,000,000	155,600,000
Total General Revenue Collections	8,619,276,393	8,971,700,000	9,240,500,000
Refunds	(1,278,687,045)	(1,280,000,000)	(1,312,000,000)
Net General Revenue Collections	\$ 7,340,589,348	\$ 7,691,700,000	\$ 7,928,500,000
Net Growth Rate		4.8%	3.1%

FY 2014 CONSENSUS REVENUE ESTIMATE Net General Revenue \$7,928,500,000



History of the Department

The Missouri Department of Revenue was created in 1945 by the Missouri Constitution as the central collection agency for all state revenue. The Taxation Division administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

The Taxation Division has four bureaus: the Business Tax Bureau, the Personal Tax Bureau, the Collections and Tax Assistance Bureau, and the Field Compliance Bureau. The Business Tax Bureau administers sales and use, financial institutions, insurance premiums, franchise, excise, cigarette and other tobacco products, motor fuel, corporate income and franchise, withholding, and county taxes and fees. The Personal Tax Bureau administers individual income, partnership, and fiduciary, as well as the property tax credit. The Collections and Tax Assistance Bureau provides tax assistance over the phone to individuals and businesses and collects unpaid tax liabilities. The Field Compliance Bureau audits businesses both in-state and out-of-state to ensure compliance with Missouri's tax laws.



Source:

<http://www.mo.gov/government/guide-to-missouris-government/department-of-revenue/>

Most Common Tax Sources

Tax funding is generated from various sources within the state.

Personal Income Tax:

Personal Income Tax - The tax you pay on your personal income.

Withholding Tax - Taxes withheld from an employee's wages as a prepayment of income taxes.

Business Tax:

Corporate Income Tax - A tax imposed on the income of corporations.

Corporate Franchise Tax - Franchise tax is not based upon whether or not a corporation is a franchise. It is a tax based upon a corporation's assets.

Sales Tax - A tax imposed on the purchase price of tangible personal property or a taxable service sold at retail.

Use Tax - A tax imposed on items purchased for use in Missouri that are not subject to sales tax. This generally occurs when an item is purchased outside the state or brought into Missouri or when an item is purchased from someone in Missouri that is not a retailer.

Cigarette and Other Tobacco Tax - A tax on cigarettes and other tobacco products sold in the state.

Motor Fuel Tax - Tax on gasoline, diesel fuel, kerosene, and blended fuel.

Tire and Battery Fees - Fees imposed on the sale of new tires and batteries.

Financial Institution Tax - Tax levied on banks and trust companies.

Other Tax Types:

Personal Property Tax - A tax imposed by your local government (county or city) on items like cars and boats. This tax is paid to the county or city and not the Department of Revenue.

Real Property Taxes - A tax imposed by your local government (county or city) on real property (land and buildings). Individuals pay the county or city for these taxes.

Fiduciary Tax - A tax imposed on income earned by an estate or trust.

Personal Income Tax

Income tax is the tax you pay on income you earn from your job and investments. In the United States, this tax began during the Civil War to help pay for the war. It became a permanent feature of the United States economy in 1913, when the Sixteenth Amendment to the United States Constitution was passed. Today, income tax pays for many key government functions at both state and federal levels.

Federal and state income tax laws require citizens to pay a percentage of their income for the services and programs provided by the government. The Internal Revenue Service (IRS) is the agency responsible for collecting the federal income tax, while the Missouri Department of Revenue is charged with collecting the state income tax. The state income tax rate is graduated from taxable income of \$100 to \$9,000 from 1.5 percent to 5.5 percent and is 6 percent for everything over \$9,000.

Money collected from the income tax pays for everything from road and highway maintenance to education and military defense budgets. Without taxes, there would essentially be no government.



Process of Paying Income Taxes

Hire Date

January, next year



YOU ARE HIRED:

Voluntary Compliance Point #1: You should complete both a federal and state W-4 form to report your withholding allowances.

EMPLOYER:

Your employer sends a W-2 form to YOU and the IRS that reports the amount of money withheld from your paycheck. This information is tracked through your social security number.

PAYCHECKS:

As you earn money, your employer uses the information YOU provided regarding tax deductions on the MO W-4 Form to determine how much tax to withhold from your pay for federal and state personal income taxes. Your employer sends the money withheld to the IRS and the department. FYI - if your employer withholds MORE money than you ultimately owe you get that money back (tax REFUND!). If you don't have enough money withheld, you will have to pay the additional amount you owe by April 15 of the next year.

DEADLINE FOR FILING YOUR TAXES:

Voluntary

Compliance Point #2:

You calculate your tax responsibility based on your taxable income (salary - tax deductions = taxable income). You claim any tax credits that you are eligible for to further reduce the money you owe to the government.

Taxable income is based on a "tax year" beginning January 1 and ending December 31. Applicable tax forms reporting the taxpayer's taxable income are filed with the federal and state government no later than April 15 of the following year. Any additional tax payments owed by the taxpayer are also due on April 15. If the forms are not filed or payments made by the April 15 deadline, penalties and interest may be charged.

Withholding Tax

Withholding Tax – A prepayment of income tax

Typically, withholding is required to be done by an employer taking the tax out of the employee wages. Because both the IRS and the Department of Revenue have a “pay-as-you-earn” tax system, they expect to get their money regularly throughout the year as you make money. The withheld taxes are

WITHHOLDING/DEDUCTIONS	CURRENT AMOUNT
FEDERAL WITHHOLDING	87.69
STATE WITHHOLDING	0.00
FED OASDI/EE or SOCIAL SECURITY	281.54
FED MED/EE or MEDICARE	33.46
401K	96.92
MEDICAL	

then paid by the employer to the government body that requires payment, and applied to the account of the employee. Requiring the employer to withhold taxes from wages ensures the taxes will be paid first, and will be paid on time

as the government needs the funding to meet its obligations. The amount the employer withholds is a percentage determined by salary and the information the employee provides the employer on his or her W-4 form. The amount withheld and paid by the employer to the government is applied as a prepayment of income taxes and is refundable if it exceeds the income tax liability determined on filing the tax return. Employers must remit withholding taxes to the Department of Revenue.



Unemployment Tax

The Missouri Employment Security law requires employers to pay an unemployment security tax to the Division of Employment Security. The tax amount is based on the wages the employer has paid to an employee. This tax goes towards an insurance policy designed to protect the employee if he or she would become unemployed through no fault of their own. The employee may then receive unemployment benefits if they are determined eligible by the Division of Employment Security. This tax is paid only by the employer and is not deducted from the employee's wages.

Completing the W-4

Form MO W-4 Missouri Department of Revenue
Employee's Withholding Allowance Certificate

This certificate is for income tax withholding and child support enforcement purposes only. Type or print.

Full Name	Social Security Number	Filing Status Single <input type="checkbox"/> Married <input type="checkbox"/> Head of household <input type="checkbox"/>
Home Address (Number and Street or Rural Route)	City or Town	State Zip Code

1. Allowance For	1
2. Allowance For	2
3. Allowance For	3
4. Additional Aic	4
5. Total Number	5
6. Additional Wit	6 \$
7. Exempt Status	7
8. If you meet t	8

Under penalties of

Employee's Signature

Employer's Name

City

Date Services for P

Notice To Employer: W

Jefferson City, MO 6510

Employer Tax Identification Number

Revenue, P.O. Box 3340

regarding new hire reportin

The W-4 instructs you to enter the number of allowances you want to claim. This number is used by your employer to calculate the amount of federal and Missouri income tax to withhold from your pay each pay period. Allowances in the most basic of terms are the number of people that depend on your income. Usually, you claim one allowance each for yourself, your spouse, and each of your dependents.

You are able to adjust the number of allowances for your situation to avoid having too much or not enough tax withheld. If you have several deductions on your tax return, you may want to claim more allowances on your W-4 to reduce the withholding taken from your pay and to receive more of your money now.

The more allowances you claim on your W-4, the less income tax will be withheld. You will have the most tax withheld if you claim zero allowances. To help you determine the correct number of allowances, you need to complete the eight-line federal and Missouri worksheets that are on top of the actual form you file. The worksheet questions take into account the number of dependents you have and whether you have a second job or working spouse.

You will complete both a Federal W-4 form and a State W-4 form. Both forms can be obtained online:

http://dor.mo.gov/forms/MO-W-4_2013.pdf
<http://irs.gov/pub/irs-pdf/fw4.pdf>

If your allowances are figured accurately, when you file your federal and Missouri returns in April you should neither owe a great deal in taxes nor get back a large amount through refunds. Many people like getting a large refund, but that strategy is not necessarily to your advantage. The extra money you send to the federal and state governments is essentially an interest-free loan to them.

Missouri Department of Revenue
Employee's Withholding Allowance Certificate

This certificate is for income tax withholding and child support enforcement purposes only. Type or print.

Full Name	Social Security Number 	Filing Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married <input type="checkbox"/> Head of Household <input type="checkbox"/>
Home Address (Number and Street or Rural Route)	City or Town 	State Zip Code
1. Allowance For Yourself: Enter 1 for yourself if your filing status is single, married, or head of household.....		
2. Allowance For Your Spouse: Does your spouse work? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, enter 0. If no, enter 1 for your spouse....		
3. Allowance For Dependents: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form MO W-4.....		
4. Additional Allowances: You may claim additional allowances if you itemize your deductions or have other state tax deductions or credits that lower your tax. Enter the number of additional allowances you would like to claim.....		
5. Total Number Of Allowances You Are Claiming: Add Lines 1 through 4 and enter total here.....		
6. Additional Withholding: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here.....		
7. Exempt Status: If you had a right to a refund of all of your Missouri income tax withheld last year because you had no tax liability and this year you expect a refund of all Missouri income tax withheld because you expect to have no tax liability, write "Exempt" on Line 7. See information below.....		
8. If you meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act and have no Missouri tax liability, write "Exempt" on line 8. See information below.....		

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

Employee's Signature (Form is not valid unless you sign it)	Date (MM/DD/YYYY) ____/____/____	
Employer's Name		
Employer's Address		
City	State	Zip Code
Date Services for Pay First Performed by Employee (MM/DD/YYYY) ____/____/____	Federal Employer I.D. Number ____-____-____	Missouri Tax Identification Number ____-____-____

Checking and adjusting your withholding

If you have too little tax withheld or have income from other sources with no tax withheld, you may be charged penalties for not withholding enough.

The easiest way to avoid penalties is to keep track of your federal and state withholding and file new W-4 forms to increase your withholding throughout the year. If you have income from other sources that do not withhold, you may need to pay estimated taxes to avoid the penalties.

Your withholding amount can be changed at any time, so check early and often to make sure that you are withholding the correct amount. You can calculate your yearly withholding by looking at the first paycheck of the year and multiplying your withholding amounts by the total number of pay periods.

If you calculated your withholding amount correctly and neither owed a lot or got a large refund when you filed your return, then you are on the mark. If you owed a lot or got a large refund, you will probably want to adjust your withholding by completing new W-4's.

Another reason you may need to adjust withholding is if you anticipate your circumstances changing. Some common reasons to adjust withholding are if you get married or divorced, have a baby, your spouse's work situation changes, or you add additional income through a second job or nonwage income (interest, dividends, etc.)

The image shows a screenshot of the "Withholding Calculator" web application. The interface includes sections for "Payment Options", "Filing Year" (set to 2013), "Pay Period" (with radio buttons for Monthly, Semi-Monthly, Weekly, Daily, and Bi-Weekly), "Filing Status", "Wages/Allowances", and "Federal Taxes Withheld". A semi-transparent grey box with rounded corners is overlaid on the calculator, containing the text: "Try using the online withholding tax calculator to help you decide the correct amount." followed by the URL <http://dort.mo.gov/tax/calculators/withhold/>. At the bottom of the calculator interface are "Reset" and "Continue" buttons.

Reading a Paycheck Stub

A typical paycheck has two parts: the actual check and a paycheck stub. Many employers no longer issue an actual check. Instead, they direct deposit the wages into a bank account that you designate. Many employers also issue the paycheck stub electronically. A paycheck stub lists the paycheck deductions as well as other important information including:

1. **Personal Information** – The employee's full name and social security number.
2. **Pay Period** – The length of time for which an employee's wages are calculated. Most are weekly, bi-weekly, twice a month, or monthly.
3. **Gross Pay** – The total amount of money earned during the pay period before deductions.

- If a person earns an hourly wage, gross pay is calculated by multiplying the number of hours worked by the wage. *For example*, if a person works 40 hours in a pay period earning \$6.25 per hour, his or her gross pay would be \$250 ($\6.25×40 hours).
- If a person is on salary, earning a set amount for a specified time period, the gross pay is the salary amount divided by the specified time period. *For example*, if a person earns \$24,000 per year and gets paid once a month, his or her gross pay would be \$2,000 per month ($\$24,000 \div 12$ months).

4. **Net Pay** – The amount of money remaining after all deductions have been taken from the gross pay earned during a pay period.
5. **Deductions** – The amount of money subtracted or deducted from the gross pay for mandatory systematic taxes, employee sponsored medical benefits, and retirement benefits.
6. **Federal Withholding Tax** – The amount required by law for employers to withhold from earned wages for income taxes.
 - The amount withheld depends on two things: the amount of money earned and the information provided by the employee on the Form MO W-4.
7. **State Withholding Tax** – The percentage deducted from an individual's paycheck to assist in funding government agencies within the state.
 - The amount withheld depends on two things: the amount of money earned and the information provided on the Form MO W-4.
8. **FICA** (Federal Insurance Contribution Act) – This tax includes two separate taxes: Fed OASDI/EE or Social Security and Fed MED/EE or Medicare. These two taxes may be combined as one line item or itemized separately on the paycheck stub.

9. **Retirement Plan** – The amount an employee contributes each pay period to a retirement plan. A specified percentage of the contribution is often matched by the employer. This may be a 401K or a state or local retirement plan.
10. **Medical** – The amount taken from the employee's paycheck for medical benefits. This occurs when the employer has a medical plan for employees, but does not pay full coverage for his or her benefits.
11. **Year-to-Date** – Totals for all of the gross pay, net pay, and deductions that have been part of an individual's paycheck from January 1 through the last day of the pay period indicated on the paycheck stub.

1025

DATE _____

PAY TO THE ORDER OF _____ \$ _____

_____ DOLLARS  Security Features

MEMO _____

⑈000000000⑈ ⑈000000000⑈ 1025

BUSINESS NAME AND ADDRESS
22 SAMPLE DRIVE
BILLINGS, MO 22222

Earnings Statement

EMPLOYEE NO.	EMPLOYEE NAME		SOCIAL SECURITY NO	PERIOD BEG.	PERIOD END	CHECK DATE
045345	JOHN J. DOE		xxx-xx-9898	01/18/2011	02/01/2011	02/04/2011
EARNINGS	HOURS	RATE	CURRENT AMOUNT	WITHOLDINGS/DEDUCTIONS	CURRENT AMOUNT	YEAR TO DATE
REGULAR PAY	87.60		2307.69	FEDERAL WITHHOLDING STATE WITHHOLDING FED QASD/EE or SOCIAL SECURITY FED MED/EE or MEDICARE 401K MEDICAL	87.69 0.00 281.54 33.46 96.92	350.77 0.00 1126.15 133.85 387.69
CURRENT AMOUNT	CURRENT DEDUCTIONS	NET PAY	YTD EARNINGS	YTD DEDUCTIONS	YTD NET PAY	CHECK NO.
2307.69	499.62	1808.08	9230.77	1998.46	7232.31	48974

I received a W-2 Form from my employer, do I need to file a tax return?

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name	11 Nonqualified plans		12a See instructions for box 12	
f Employee's address and ZIP code			13a Other		12b	
			13b		12c	
			13c		12d	
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

W-2 Wage and Tax Statement
 Form Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
 Cat. No. 10134D

Section 143.481, of the Missouri statutes, states the filing requirements of a Missouri resident and nonresident.

If you are a student and also working part-time, please check with your parents and discuss if they are claiming you as a dependent. This will impact the information you report on your tax return.

Filing Requirements

You do not have to file a Missouri income tax form or return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- Are a resident and have less than \$1,200 of Missouri adjusted gross income (AGI);
- Are a nonresident with less than \$600 of Missouri income; or
- Your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status. If a taxpayer is claimed as a dependent on another person's return, the standard deduction is the greater of \$1,000 or the earned income for the year plus \$350 up to the standard deduction amount.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you may file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

The following information is to be used as a quick reference for determining the minimum income level that would require a taxpayer to file both federal and Missouri income tax returns. The difference between federal and state requirements is the personal exemption amount.

*Marital Status	Federal AGI	Missouri AGI
Single	\$10,000	\$8,200
Single (Over 65)	\$11,500	\$9,700
Married Filing Jointly	\$20,000	\$16,400
Married Filing Jointly (1 over 65)	\$21,200	\$17,600
Married Filing Jointly (Both over 65)	\$22,400	\$18,800
Head of Household	\$12,850	\$12,450
Head of Household (over 65)	\$14,350	\$13,950
Married Filing Separate	\$ 3,900	\$2,100

AGI or Adjusted Gross Income is all income a taxpayer has received reduced by tax deductions or exemptions that are allowed by the state or federal government. Examples of tax deductions include health and retirement or certain business expenses. Tax exemptions are based on allowances for yourself and others who rely on your income.

*Please visit <http://dor.mo.gov> for the current information.

Most common income tax form for first time filers or single taxpayers

MISSOURI INDIVIDUAL INCOME TAX RETURN SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM 2013 FORM MO-1040A

LAST NAME FIRST NAME MIDDLE INITIAL DECEASED 2013 SOCIAL SECURITY NUMBER
 SPOUSE'S LAST NAME FIRST NAME MIDDLE INITIAL DECEASED 2013 SPOUSE'S SOCIAL SECURITY NUMBER
 IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.) COUNTY OF RESIDENCE
 PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE) CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE
 100% DISABLED NON-OBLIGATED SPOUSE
☐ YOURSELF

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURS OR YOUR SPOUSE.

INCOME

- Federal adjusted gross income
- Any state income tax refund
- Total Missouri income

DEDUCTIONS

- Mark your filing status:
 - ☐ A. Single
 - ☐ B. Claimed as dependent on another's return
 - ☐ C. Married (jointly or separately)
- Tax from federal income tax refund
- Missouri state income tax refund (older, blind, or disabled)
- Number of dependents (Do not include yourself)
- Long-term care expenses
- Total Deductions

TAX

- Missouri income tax
- Tax — U.S. income tax
- Missouri income tax credit for federal income tax
- Any Missouri income tax refund
- Total Payments
- If Line 15 is more than Line 14, enter the difference here. (If Line 15 is less than Line 14, enter the difference here.)

REFUND

- Amount from Line 15 less Line 16
- Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes.

Children's Trust Fund	Veterans' Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Military Family Relief Fund	Senior Citizen Fund	Refund Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- REFUND - Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. ☐ Debit Card
- Check the box if you want your refund issued on a debit card. See instructions for Line 18. ☐ Debit Card

AMOUNT DUE

- AMOUNT DUE - If Line 14 is less than Line 11, enter the difference here. You have an amount due. See instructions for Line 19.

Life Insurance	Additional Fund Code (See instr.)	Additional Fund Code (See instr.)
0.00	0.00	0.00

SIGNATURE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized agents as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such agents.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO

SIGNATURE DATE (MM/DD/YYYY) E-MAIL ADDRESS
 SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) DAYTIME TELEPHONE PREPARER'S SIGNATURE PREPARER'S ADDRESS AND ZIP CODE
 PREPARER'S PHONE
 FEIN, SSN, OR PTIN
 DATE (MM/DD/YYYY)
 MO-1040A (12-2013)

For Privacy Notice, see instructions.

Missouri's Individual Income Tax Return Short Form



MISSOURI INDIVIDUAL INCOME TAX RETURN SINGLE/MARRIED (INCOME FROM ONE SPOUSE)—SHORT FORM 2013 FORM MO-1040A

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2013	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2013	SPOUSE'S SOCIAL SECURITY NUMBER		000
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)							COUNTY OF RESIDENCE	
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)					CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE			

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.	AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	<input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE

INCOME	1. Federal adjusted gross income from your 2013 federal return. (See page 6 of the instructions.)	1	00
	2. Any state income tax refund included in your 2013 federal adjusted gross income	2	00
	3. Total Missouri adjusted gross income — Subtract Line 2 from Line 1.	3	00

DEDUCTIONS	4. Mark your filing status box below and enter the appropriate exemption amount on Line 4. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 Check which spouse had income: <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse <div style="float: right; margin-top: 10px;"> <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500 </div>		4	00
	5. Tax from federal return (Do not enter federal income tax withheld.) — Enter this amount on Line 5 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 5 or \$10,000, whichever is less.		5	00
	6. Missouri standard deduction or itemized deductions. Single or Married Filing Separate— \$6,100 ; Head of Household — \$8,950 ; Married Filing a Combined Return or Qualifying Widow(er) — \$12,200 . If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see back of form.		6	00
	7. Number of dependents you claimed on your federal Form 1040 or 1040A, Line 6c (Do not include yourself or your spouse.) x \$1,200 =		7	00
	8. Long-term care insurance deduction		8	00
	9. Total Deductions — Add Lines 4 through 8		9	00

TAX	10. Missouri Taxable Income — Subtract Line 9 from Line 3.		10	00
	11. Tax — Use the tax table on the back of this form to figure the tax.		11	00
	12. Missouri tax withheld from your Forms W-2 and Forms 1099. Attach copies of Forms W-2 and Forms 1099.		12	00
	13. Any Missouri estimated tax payments made for 2013 (include overpayment from 2012 applied to 2013).		13	00
	14. Total Payments — Add Lines 12 and 13.		14	00
	15. If Line 14 (Total Payments) is more than Line 11 (Total Tax), enter the difference (amount of overpayment) here. (If Line 14 is less than Line 11, skip to Line 19.)		15	00

REFUND	16. Amount from Line 15 that you want applied to your 2014 estimated tax.		16	00																							
	17. Enter the amount of your donation in the trust fund boxes to the right. See the instructions for fund codes. <table style="width:100%; text-align: center; font-size: small;"> <tr> <td> Children's Trust Fund</td> <td> Veterans Trust Fund</td> <td> Elderly Home Delivered Meals Trust Fund</td> <td> Missouri National Guard Trust Fund</td> <td> Workers' Memorial Fund</td> <td> Childhood Lead Testing Fund</td> <td> Missouri Military Family Relief Fund</td> <td> General Revenue Fund</td> <td> After School Retreat Fund</td> <td> Organ Donor Program Fund</td> <td>Additional Fund Code (See Instr.)</td> <td>Additional Fund Code (See Instr.)</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>		Children's Trust Fund	Veterans Trust Fund	Elderly Home Delivered Meals Trust Fund	Missouri National Guard Trust Fund	Workers' Memorial Fund	Childhood Lead Testing Fund	Missouri Military Family Relief Fund	General Revenue Fund	After School Retreat Fund	Organ Donor Program Fund	Additional Fund Code (See Instr.)	Additional Fund Code (See Instr.)	 	 	 	 	 	 	 	 	 	 	 	 	17
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AMOUNT DUE	18. REFUND - Subtract Lines 16 and 17 from Line 15 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. Check the box if you want your refund issued on a debit card. See instructions for Line 18. <input type="checkbox"/> Debit Card		18	00
	19. AMOUNT DUE - If Line 14 is less than Line 11, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. See instructions for Line 19.		19	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

SIGNATURE	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		E-MAIL ADDRESS		PREPARER'S PHONE () - - - - -		
	SIGNATURE		DATE (MMDDYYYY)		PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE () - - - - -		PREPARER'S ADDRESS AND ZIP CODE		DATE (MMDDYYYY)

For Privacy Notice, see instructions.

MO-1040A (12-2013)

General Information About Personal Tax Electronic Filing

Filing electronically is a fast growing alternative to mailing paper returns. The Missouri Department of Revenue received more than 2.3 million electronically filed returns in 2014. Convenience, accuracy, and the ability to direct deposit your refund are just a few of the reasons why electronic filing is becoming one of the Department's most popular filing methods.



E-file works in conjunction with the Internal Revenue Service's (IRS) Electronic Filing System. Taxpayers can e-file from a computer, or by using a tax preparer who is an approved

Electronic Return Originator. The state return is transmitted to the IRS along with the federal return. When the federal return is accepted, an acknowledgment (electronic confirmation) is sent from the IRS. The IRS then transmits the state return information to the Department. When the state return is accepted, an acknowledgment is sent from the Department.

The Department has entered into an agreement with certain software providers to offer free online filing services to qualified Missouri taxpayers. This agreement is called Free File Alliance. Through this agreement, taxpayers can file their Federal and Missouri state income tax returns using approved software. Visit our website before doing your taxes to see who is participating in the Free File Alliance and to see if you can file your taxes for free.

Benefits of E-Filing:

- Convenience. You can electronically file 24 hours a day, 7 days a week.
- Security. Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- Accuracy. Electronically filed returns have 13 percent fewer errors than paper returns.
- Direct Deposit. You can have your refund direct deposited into your bank account.
- Proof of Filing. An acknowledgment is issued when your return is received and accepted.

<http://dor.mo.gov/personal/individual/vendors.php#freeonline>

Interest and Penalty



Interest is due on tax not paid on time. For calendar year 2014, interest is computed at 3 percent per year from the date due until the date paid. Additions to tax for failure to pay on time are assessed at 5 percent of the tax due.

For failure to file on time, additions to tax of 5 percent per month, not to exceed 25 percent, are assessed.

Keep Your Records

Taxpayers should keep copies of tax returns and Form W-2 statements for four years.



Common Mistakes on Missouri Individual Income Tax Returns

1. The tax return is not signed.
2. Necessary documentation is not attached. Examples: Forms W-2, 1099-R, Federal Return (Pages 1 and 2), Federal Schedule A, Form MO-A, Form MO-CR, and other states' returns.
3. The amount of Missouri tax withheld is not correct. City earnings tax and withholding to other states are erroneously claimed.
4. Calculation errors are made on the returns.
5. The amount of Federal tax withheld instead of the actual Federal tax liability is claimed as a deduction.
6. Federal Earned Income Credit is incorrectly claimed as a Federal tax deduction on Missouri returns.
7. The wrong filing status box is checked.
8. Total number of dependents claimed is incorrect. The filer incorrectly claimed self or spouse as dependent. The number of dependents is not indicated in the box provided on the tax return.
9. Missouri tax on taxable incomes over \$9,000 is incorrectly calculated.
10. Estimated tax payments are not claimed on the return.
11. The primary taxpayer and spouse incomes do not equal total Missouri adjusted gross income. Income percentages are incorrectly calculated.
12. The amount of standard deduction claimed does not correspond to filing status. Many Federal Form 1040EZ filers incorrectly include their Federal personal exemption in the Missouri Standard Deduction on Form MO-1040A.

Federal Individual Income Tax Return

Form	1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	2013	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																													
For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20																																																	
Your first name and initial _____		Last name _____		See separate instructions. Your social security number _____																																													
If a joint return, spouse's first name and initial _____		Last name _____		Spouse's social security number _____																																													
Home address (number and street). If you have a P.O. box, see instructions. _____			Apt. no. _____	▲ Make sure the SSN(s) above and on line 6c are correct.																																													
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																													
Foreign country name _____		Foreign province/state/country _____		Foreign postal code _____																																													
Filing Status <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1 <input type="checkbox"/> Single</p> <p>2 <input type="checkbox"/> Married filing jointly (even if only one had income)</p> <p>3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</p> </div> <div style="width: 45%;"> <p>4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶</p> <p>5 <input type="checkbox"/> Qualifying widow(er) with dependent child</p> </div> </div>																																																	
Exemptions <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.</p> <p>b <input type="checkbox"/> Spouse</p> </div> <div style="width: 45%;"> <p>Boxes checked on 6a and 6b</p> <p>No. of children on 6c who:</p> <ul style="list-style-type: none"> • lived with you • did not live with you due to divorce or separation (see instructions) <p>Dependents on 6c not entered above</p> </div> </div>																																																	
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Income <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>7 Wages, salaries, tips, etc. Attach Form(s) W-2</p> <p>8a Taxable interest. Attach Schedule B if required</p> <p>b Tax-exempt interest. Do not include on line 8a. 8b</p> <p>9a Ordinary dividends. Attach Schedule B if required</p> <p>b Qualified dividends 9b</p> <p>10 Taxable refunds, credits, or offset of state and local income taxes</p> <p>11 Alimony received</p> <p>12 Business income or (loss). Attach Schedule C or C-EZ</p> <p>13 Capital gain or (loss). Attach Schedule D if required. If required, check here <input type="checkbox"/></p> <p>14 Other gains or (losses). Attach Form 4797</p> <p>15a IRA distributions 15a</p> <p>b Taxable amount 15b</p> <p>16a Pensions and annuities 16a</p> <p>b Taxable amount 16b</p> <p>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</p> <p>18 Farm income or (loss). Attach Schedule F</p> <p>19 Unemployment compensation</p> <p>20a Social security benefits 20a</p> <p>b Taxable amount 20b</p> <p>21 Other income. List type and amount</p> <p>22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶</p> </div> <div style="width: 45%;"> <p>7</p> <p>8a</p> <p>9a</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15b</p> <p>16b</p> <p>17</p> <p>18</p> <p>19</p> <p>20b</p> <p>21</p> <p>22</p> </div> </div>																																																	
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2013)

Federal Individual Income Tax Return

Continued

Form 1040 (2013)

Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	
	39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
		if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind.		
Standard Deduction for:	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
• All others: Single or married filing separately, \$6,100	41	Subtract line 40 from line 38	41	
Married filing jointly or Qualifying widow(er), \$12,200	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	
Head of household, \$8,950	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 19	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit. Attach Schedule 8812, if required	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60	
	61	Add lines 55 through 60. This is your total tax	61	
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	
	63	2013 estimated tax payments and amount applied from 2012 return	63	
If you have a qualifying child, attach Schedule EIC.	64a	Earned income credit (EIC)	64a	
	b	Nontaxable combat pay election 64b		
	65	Additional child tax credit. Attach Schedule 8812	65	
	66	American opportunity credit from Form 8863, line 8	66	
	67	Reserved	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
	74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
Direct deposit? See instructions.	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	75	Amount of line 73 you want applied to your 2014 estimated tax ▶	75	
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
	77	Estimated tax penalty (see instructions)	77	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

Form **1040** (2013)

Business Taxes

The Missouri Department of Revenue administers Missouri's business tax laws, and collects sales and use tax, withholding tax, motor fuel tax, cigarette tax, tire and battery fees, financial institutions tax, corporation income tax, and corporation franchise tax. Different types of businesses must register for different types of taxes.

Business Tax Registration

Business Registration Checklist located at <http://www.business.mo.gov/businessregistrationchecklist.pdf> provides helpful guidance when registering a Missouri business with the Department of Revenue.

As you prepare to register your business, please use this checklist to ensure that you have the information needed to successfully complete your registration. The links provided at the end of each section will take you to websites that can provide a more detailed explanation of the information required.

Name Check

- Check the availability of your desired business name with the Secretary of State's office, <http://www.sos.mo.gov/BusinessEntity>

Ownership

- **Ownership type** - Review legal formation guidelines to select the proper business structure for you.
<http://www.missouribusiness.net/doingbusiness/legalform.pdf>

Ownership types:

Sole owner

Limited Partnership

Trust

Limited Liability Company

Indian Tribe

Fraternal Organization

Association

Limited Liability Partnership

Partnership

Government

Corporation

Estate

Religious Organization

Labor Organization/Union

Other Not-for-Profit

Limited Liability Limited Partnership

Types of Business Ownerships

Sole Proprietorship is a business owned by a single individual.

Partnership is one or more individuals, corporations or other entities under a partnership agreement joining together to own and operate a business. A general business partnership offers the benefit “pass through taxation.” This means that the business entity does not get taxed on the income, but the individual partner does. If you become a member of a business partnership, any profits from the partnership are taxed as your income.

Corporation is an association of individuals, created by law or under authority of law, having a continuous existence independent of the existences of its members, and powers and liabilities distinct from those of its members. General; Subchapter S; Foreign (non Missouri); or Close.

The advice of an attorney or accountant should be sought before entering into any business activity or contract.

Limited Liability Companies (LLC) can be structured different ways, for example, disregarded entity, partnership, or corporation. Consult your lawyer or tax accountant to determine which one best fits your needs.

Non profit any social, civic, religious, political subdivision or educational organization may apply for a sales tax exemption by completing the proper forms with the Department.

Visit <http://dor.mo.gov> to obtain Form 1746, Missouri Sales Tax Exemption Application.

Business Tax Types

Corporate Income Tax

Corporate tax refers to the tax on income of corporations. Rates of tax and the taxable base for corporations differ from those for individuals or other taxable entities.

Sales and Use Tax

In general, retail sales of items sold in Missouri are subject to state and local sales taxes. The person making retail sales is required to impose and collect the appropriate sales tax from the consumer on each purchase. The person making retail sales is then required to file Missouri sales tax returns and to pay the tax collected to the Missouri Department of Revenue.

The sales tax rate charged on each purchase is generally based on the location of the sale and can include both state and local sales taxes. The 4.225 percent state sales and use tax is distributed into four funds to finance portions of state government – General Revenue (3.0 percent), Conservation (0.125 percent), Education (1.0 percent), and Parks and Soils (0.10 percent).

BAKERS DOZEN	007874298255	F	3.98
CHOC MLK	007394801413	F	3.17
2 MILK	007394801103	F	2.52
WAS 2.72	YOU SAVED 0.20		
BAKERY REDUC	020895600209	F	2.09
2.19 lb AT	0.54 lb	1.18	
LOWEST PRICE	0.29 lb	0.64	
BANANAS	000000004011	KI	
2.19 lb @	1 lb /0.29		0.64
GATORADE	005200032673	F	0.98
GATORADE	005200032673	F	0.98
GATORADE	005200033876	F	0.98
GATORADE	005200032016	F	0.98
GATORADE	005200032555	F	0.98
GATORADE	005200032016	F	0.98
ADE	005200033875	F	0.98
ADE	005200032555	F	0.98
ADE	005200033877	F	0.98
ADE	005200033875	F	0.98
W 24 PK	001200000088	F	6.98
	001820096624		18.47
	SUBTOTAL		47.65
	TAX 1	8.725 %	1.61
	TAX 2	5.725 %	1.67
	TOTAL		50.93
	ECA CHECK TEND		50.93
	CHANGE DUE		0.00

Most non-food sales are subject to a state sales tax equal to 4.225 percent of the sales price. Local sales taxes are imposed in addition to the state sales tax and can include taxes imposed by counties, cities, and special taxing districts. For example, if a sale was made within a city that imposed a 1 percent sales tax, and a county that imposed a .5 percent sales tax, the total sales tax on the sale would equal 5.725 percent of the sales price.

The full sales tax rate in this jurisdiction consist of the state 4.225 percent and local 4.5 percent. That is tax 1. Tax 2 is the reduced food state rate of 1.225 percent and local 4.5 percent.

Counties, cities, and districts often increase, decrease, or create new sales taxes, and taxes sometimes expire. Based on a change made in one of these taxing districts, you may pay a different rate on purchases made at the same retail store over a period of time. Generally, a rate change cannot take effect until the start of a new quarter.

You can find the rates for each taxing district on our website at: <http://dor.mo.gov/business/sales/rates/>.

There are many exceptions to the imposition of sales tax in Missouri. For example, a charitable organization, school, or political subdivision may not be subject to sales taxes on purchases.

Additional information regarding sales taxes may be found on our website at <http://dor.mo.gov/business/sales/>.

Missouri also imposes a use tax on items purchased for use in Missouri that are not subject to sales tax. This generally occurs when an item is purchased outside the state and brought into Missouri or when an item is purchased from someone in Missouri that is not a retailer.

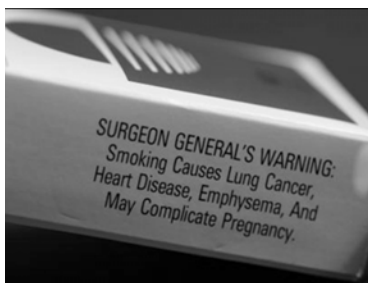


Many internet or mail order purchases originate outside the state and are made by businesses that have no direct connection with the state of Missouri. If the company has no direct connection with the state, the Missouri Department of Revenue cannot require the company to collect and remit use tax. In those instances, the customer may be required to remit tax on the purchase.

If the total non-taxed purchases made in a calendar year exceed \$2,000, the customer is required to file a return and remit tax on all purchases. You can find more information regarding filing and paying use tax on our website at: <http://dor.mo.gov/faq/business/use.php>.

Cigarette and Other Tobacco Tax

In addition to sales tax, a separate tax is collected on cigarettes and other tobacco products sold in the state. Money received from the tax is deposited in the State School Money Fund, the Health Initiatives Fund, and the Fair Share Fund. State law sets the tax per pack and calculates to 17 cents.



Typically a licensed wholesaler files the reports and pays the tax to the Department of Revenue each month. If a retailer or individual purchases cigarettes or other tobacco products directly from a manufacturer or non-licensed wholesaler, the retailer or individual must pay the tax to the Department.

Motor Fuel Tax

Missouri receives fuel tax of 17 cents per gallon on motor fuel (gasoline, diesel fuel, kerosene, and blended fuel) from licensed suppliers on a monthly basis. The tax is passed on to the ultimate consumer purchasing fuel at retail. The tax is distributed to the Missouri Department of Transportation, Missouri cities, and Missouri counties for road construction and maintenance. There are about 700 licensees, including suppliers, distributors, transporters, and terminal operators. Consumers may apply for a refund of the fuel tax when fuel is used in an exempt manner, such as off-road use like farming or construction.



Tire and Battery

Missouri statute imposes a fee of fifty cents (\$.50) on the retail sale of new tires and a fee of fifty cents (\$.50) on the sale of lead-acid batteries. The tire fee applies to the retail sale of all new tires designed for use on trailers and self-propelled vehicles not operated exclusively on tracks. The battery fee applies to the retail sale of batteries that contain lead and sulfuric acid with a nominal voltage of at least six volts and are of the type intended for use in motor vehicles and boats and vessels. The retailer collects the tax from the consumer and pays it to the Department of Revenue.

Financial Institution Tax

Financial Institution Tax is levied on banks and trust companies, credit institutions, savings and loan associations, and credit unions. Chapter 148 RSMo authorizes each tax, and each tax rate is 7 percent of net income. Banks and trust companies are also subject to a tax on assets computed the same, but instead of, the corporate franchise tax.

Other Tax Types

Personal Property Tax – a Local Tax

Personal property taxes on items like cars and boats are local taxes and usually levied by local government, at the municipal or county level. The property tax supports local education, police and fire protection, schools, and other local government services. Individuals pay the county or city directly for personal property taxes.



Real Property Tax – a Local Tax

Tax on real property is also levied by local government at the city, town, or county level. Rates vary across the state, between about 0.2 percent and 4 percent of the assessed home value. The assessment is made up of two components: the improvement or building value and the land or site value. The property tax is the main tax supporting local education, police and fire protection, local governments, some free medical services, and most other local infrastructure. Individuals pay the county or city directly for real property taxes.



Fiduciary Tax

Missouri imposes a fiduciary tax on income earned by an estate or trust. A fiduciary is an authorized agent, guardian, or some other assigned person that is charged with the care of an estate or trust. Fiduciary tax is imposed at the same rate as individual income tax pursuant to Missouri Revised Statute 143.061.

Additional Resources

The IRS has an Understanding Taxes portal on their website that has a teacher site and a student site. The teacher site has lesson plans and supporting information to help with understanding the “hows and whys” of taxes.

The student site has interactive activities, tax tutorials, simulations, and assessments for a student to help understand taxes on the federal level. It breaks the topics down into modules and lessons for the student to work through at their own speed.

<http://apps.irs.gov/app/understandingTaxes/index.jsp>

<http://taxes.about.com/>

Missouri Statutes regarding:

- Income Tax

<http://www.moga.mo.gov/STATUTES/C143.HTM>

- Sales Tax

<http://www.moga.mo.gov/STATUTES/C144.HTM>

Missouri Taxpayer Bill of Rights

<http://dor.mo.gov/forms/3097.pdf>

Missouri Business Portal

<http://business.mo.gov/>

Doing Business in Missouri: Basics

<http://missouribusiness.net/article/doing-business-in-missouri-basics/>

Business Registration Checklist

<http://business.mo.gov/BusinessRegistrationChecklist.pdf>

Online Business Registration

<https://dors.mo.gov/tax/coreg/index.jsp>

Register Your Business with Secretary of State

<http://sos.mo.gov/business/corporations/startBusiness.asp>

Employer Identification Number

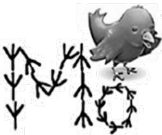
[http://irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)

Student Consumer Guide

<http://ago.mo.gov/publications/studentguide.pdf>

Contact Information

Personal Tax	(573) 751-3505
Individual Income Tax	income@dor.mo.gov
Property Tax Credit Claim	PropertyTaxCredit@dor.mo.gov
Fiduciary Tax	income@dor.mo.gov
Business Tax	(573) 751-3505
Business Tax Registration	businesstaxregister@dor.mo.gov
Cigarette Tax	excise@dor.mo.gov
Corporate Franchise Tax	franchise@dor.mo.gov
Motor Fuel	excise@dor.mo.gov
Corporate Income Tax	corporate@dor.mo.gov
Sales/Use Tax	salesuse@dor.mo.gov
Employer Withholding Tax	withholding@dor.mo.gov



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